

STATE OF MINNESOTA
COUNTY OF CARVER

DISTRICT COURT
FIRST JUDICIAL DISTRICT
PROBATE DIVISION

In Re:

Estate of Prince Rogers Nelson,
Decedent.

Case Type: Special Administration
Court File No.: 10-PR-16-46
Judge: Kevin W. Eide

REDACTED

**MEMORANDUM IN SUPPORT OF
OMARR BAKER'S OBJECTIONS TO
BREMER TRUST, NATIONAL
ASSOCIATION'S FINAL ACCOUNTS
THROUGH JANUARY 31, 2017**

INTRODUCTION

Omarr Baker ("Baker"), by and through counsel, submits this memorandum in support of his objections to Bremer Trust, National Association's ("Bremer") final accounts through January 31, 2017.

The Estate of Prince Rogers Nelson (the "Estate") is arguably one of the most complex in Minnesota's history. After undertaking a massive responsibility to act as its Special Administrator, Bremer bungled its relationship with the Non-Excluded Heirs,¹ caused confusion among various parties, and left the Estate practically rudderless. Sensing the discontent, Bremer wanted out. And in December 2016, Bremer began pushing aggressively for a clean break from the Estate—in the form of an approval of its accounting and a full discharge from liability.

Baker does not deny Bremer's right to resign from its role as Special Administrator. But as Baker has raised on at least three prior occasions, there are many questions that Bremer must answer before the Court grants a discharge. As the appointed Special Administrator, Bremer may

¹ Pursuant to the Court's July 29, 2016 *Order Regarding Genetic Testing Protocol and Heirship Claims following the June 27, 2016 Hearing and Judgment* and subsequent orders, the Non-Excluded Heirs are defined in this proceeding as Omarr Baker, Alfred Jackson, John Nelson, Norrine Nelson, Sharon Nelson, and Tyka Nelson.

not be discharged until it has clarified the substantial confusion surrounding its accounting. To date, the hearing on January 12, 2017 was the only opportunity to discuss any accounting objections before the Court. But among the numerous issues covered that day, Bremer absconded without answering any questions of substance regarding its accounting. This left Baker without any meaningful response. More importantly, it robbed the Court of a much-needed opportunity to conduct a full review of Bremer's submissions.

The solution is simple—a formal, evidentiary hearing before the Court that addresses *exclusively* Bremer's accounting and discharge, after a proper period of discovery. For a proper review of the accounting and discharge in an Estate of this size and intricacy, a hearing dedicated solely to these issues is imperative. There *cannot* and *should not* be a discharge of liability until these pending issues are resolved.

Baker respectfully reiterates the objections filed on January 11, 2017, the supplemental objections filed on January 19, 2017, the reply in support of the objections filed on January 30, 2017, and submits this memorandum in support of his objections to Bremer's final accounts. Baker requests the Court (1) schedule time for discovery on these issues and (2) put all of the present and past objections to a formal evidentiary hearing.

PROCEDURAL HISTORY

Bremer was appointed as Special Administrator for the Estate in April 2016. In December 2016, Bremer filed its Petition for Order Approving Accounting, Distribution of Assets, and Discharge of Special Administrator ("Petition"). On December 28, 2016, Judge Kevin W. Eide signed an order stating that any objections to the Petition must be filed with the Court prior to or raised at the hearing scheduled for January 12, 2017 at 10:30 a.m. ("January 12 Hearing"). Objections were filed on January 11, 2017. After the January 12 Hearing, Judge Eide signed an

order stating that any additional objections to the Petition must be filed with the Court by January 19, 2017. Supplemental objections were filed to the Petition and Bremer filed a response. On a conference call with the parties and counsel on January 27, 2017, Judge Eide granted the request to file reply briefs by 9 a.m. CST on January 30, 2017—which was subsequently filed.

On January 31, 2017, Judge Eide signed an order stating that Bremer’s final accounts through December 31, 2017 “are preliminarily approved.” The order further stated that the Non-Excluded Heirs have 20 days after the filing of the final account and fee statements for January 1, 2017 – January 31, 2017 to file any objections to any of Bremer’s previous final accounts or fee statements. (*See* Second Order Relating to the Transition from Special Administrator to Personal Representative.) Bremer served the Non-Excluded Heirs with their final accounts and fee statements on February 15, 2017. On February 22, 2017, Judge Eide signed an order reiterating that the Non-Excluded Heirs had until March 8, 2017 to submit any objections to Bremer’s final accounts and fee statements. (*See* Scheduling Order Relating to Approval of Attorneys’ Fees, Final Accounting and Extension of Powers.)

Baker respectfully requests the Court schedule time for discovery and put the past and present objections to Bremer’s final accounts to a formal evidentiary hearing.

ARGUMENT

Baker does not repeat the prior objections here. Rather, Baker respectfully refers the Court to the prior objections to Bremer’s final accounts (filed on January 11, January 19, and January 30, 2017) and reference in the below section only new objections to Bremer’s final accounts.

A. Bremer Has Failed to Provide Full Accounting and Cannot Be Discharged Without Clarifying its Submissions at a Formal Evidentiary Hearing

Considering the breadth of issues involved in the Estate, approval of Bremer's final accounts should not be taken lightly. An evidentiary hearing would serve to clarify outstanding issues relating to Bremer's accounting, including, but not limited to, the following questions:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Finally, as with Bremer's prior final accounts, the January 2017 final accounts do not provide estimates of unpaid administration expenses. Baker has no sense of the estimated or actual obligations of the Estate and these entities.

Baker stresses once more that before the Court provides a discharge of liability, Bremer must provide *and explain* the full accounting. The haphazard production of accounts and accounting-related documents that Bremer has provided since December—few of which are in the record—is insufficient. Accordingly, Baker respectfully requests the Court put Bremer's final accounts to a formal evidentiary hearing, after reasonable discovery. The Court, the Estate, and Baker deserve an explanation.

CONCLUSION

In light of all the facts surrounding Bremer, the Court must put the accounting to an evidentiary hearing. Omarr Baker is a Non-Excluded Heir to the Estate of Prince Rogers Nelson. He has every right to raise these questions about his brother's estate. It would be a discredit to the Decedent's Estate to grant Bremer's accounting and allow a full discharge from liability without at least holding a hearing on these issues.

For all the foregoing reasons, Baker respectfully reiterates the objections filed on January 11, 2017, the supplemental objections filed on January 19, 2017, the reply in support of the objections filed on January 30, 2017, and submits this memorandum in support of his objections to Bremer's final accounts. Baker requests the Court allow a reasonable time for discovery and put the present and past objections to a formal evidentiary hearing.

Dated: March 8, 2017

COZEN O'CONNOR

By /s/Thomas P. Kane
Steven H. Silton (#260769)
Thomas P. Kane (#53491)
Armeen F. Mistry (#397591)
33 South Sixth Street, Suite 4640
Minneapolis, MN 55402
Telephone: (612) 260-9000
Fax: (612) 260-9080
ssilton@cozen.com
tkane@cozen.com
amistry@cozen.com

Jeffrey Kolodny, *pro hac vice*
277 Park Avenue
New York, NY 10172
Telephone: (212) 883-4900
Fax: (212) 986-0604
jkolodny@cozen.com

Attorneys for Omarr Baker